

## SPECIAL CONSIDERATIONS

There are special considerations when performing maintenance to the LC Table. All *labor table* maintenance is processed just prior to any request to Run Labor (code **Y** on the OC Table). Any labor table maintenance plus non-impacted labor tables are used when this process occurs. However, *non-labor* table maintenance is not used in the labor run, therefore, it is critical to assure that the tables used are valid prior to running labor.

## OUTPUTS

The LC Table maintenance program has two outputs:

Labor Distribution Control Table Maintenance Activity Report (CSB500-1), shown in Exhibit VI-2-3, shows each maintenance transaction entered via the online screen and a message for each transaction violating an edit rule.

Labor Distribution Control Table Listing (CSB500-2), shown in Exhibit VI-2-4, is produced when a function **P** is entered.

**NOTE:** 'Screen prints' of the LC Table are quick and easy to obtain, and easy to read.

## CONTROL

The LC Table controls the type and method used for distributing labor costs and hours. Once a method and accounts are established, extreme care should be exercised when modifying LC Table entries. Improper maintenance or timing of changes could cause system files to become out-of-balance, create invalid accounts and complicate the maintenance of other tables and files. Table logs should be kept along with the maintenance activity reports for the same period as the accounting records they control.

EXHIBIT VI-2-1  
LABOR DISTRIBUTION CONTROL TABLE CODING INSTRUCTIONS

Data Element	Length	Contents
<b><u>Control Key:</u></b>		
ORG	4	The organization code is automatically entered from the signon.
FFY	2	<b>Enter the funding fiscal year.</b>
<b><u>Informational Elements:</u></b>		
<b><u>CTO Reserve:</u></b>		<i>Advanced option for Actuals. See Chapter VI-7, Other Labor Costing Options, for more information.</i>
CTO-IND	1	<b>Specify if CTO Reserve Accounting is used.</b>  N - No, CTO Reserve accounting is <u>not</u> used (Also leave blank: CTO-PCNT, CTO-INDEX and CTO-PCA)  Y - Yes, CTO Reserve accounting <u>is</u> used (Also complete: CTO-PCNT, CTO-INDEX and CTO-PCA)
CTO-PCNT	6	<b>If CTO-IND = N, leave blank.</b> Otherwise, enter the numeric rate to be applied for compensatory time earned. The format is 9.9999 (the decimal is not coded, but must be keyed). The percent entered must be 1.0000 or greater.
CTO-INDEX	4	<b>If CTO-IND = N, leave blank.</b> Otherwise, enter the Index Code to be used in the CTO Reserve Account.
CTO-PCA	5	<b>If CTO-IND = N, leave blank.</b> Otherwise, enter the PCA to be used in the CTO Reserve Account.
<b><u>Agency Object Classifications:</u></b>		<p><i>Defines Agency Objects for overtime (OT), shift differential overtime (SDOT), SCO statistics (STAT) and timesheet statistics (TS-ST).</i></p> <p><i>The UCM does not distinguish between regular overtime and shift differential overtime, therefore, the LC Table provides for entry of Agency Object codes to identify these accounts separately.</i></p> <p><i>When timesheets are used, statistics transactions always require an agency object code to identify the statistical measure being recorded.</i></p> <p><i>All Agency Object codes must be defined in the D12 Descriptor Table. See Volume 2, Chapter IV-DT for instructions on coding Descriptor Table entries.</i></p>
AO-OT	2	<b>Leave blank if regular overtime payments and shift overtime payments are <u>not</u> tracked separately.</b> Otherwise, enter the Agency Object for overtime payments.
AO-SDOT	2	<b>Leave blank if regular overtime payments and shift overtime payments are <u>not</u> tracked separately.</b> Otherwise, enter the Agency Object for shift differential overtime payments.
SCO-STAT	2	<b>Leave blank if the Statistics indicator = N or T.</b> Otherwise, enter the Agency Object to be used in SCO statistics transactions.
TS-ST	2	<b>Leave blank if the Statistics indicator = N or S.</b> Otherwise, enter the Agency Object to be used in TS statistics transactions.
AVG-MO-HRS	5	Leave blank, not used in Actuals Costing.

EXHIBIT VI-2-1 (CONTINUED)  
LABOR DISTRIBUTION CONTROL TABLE CODING INSTRUCTIONS

Data Element	Length	Contents
<b><u>Labor Distribution Payroll Accounts:</u></b>		<i>To use the labor distribution process, all accounts used in the SCO Payroll System must be established in the LC and/or EM tables. Each account is described below.</i>
<b><u>Supplemental Payroll account:</u></b>		<i>The Supplemental Payroll Account are charged with types of payments other than regular time, overtime, shift differential, and shift differential overtime. Lump sum payments and retroactive salary adjustments are two examples of the types of payments that are charged to the Supplemental Payroll Account. The charges in this account may be distributed manually or automatically through the cost allocation process.</i>
SUPP PAYROLL		<b>Code the Supplemental Payroll account:</b>
INDEX	4	<b>Enter the Index Code for the Supplemental Payroll account.</b>
PCA	5	<b>Enter the PCA for the Supplemental Payroll account.</b>
<b><u>Undistributed Payroll account:</u></b>		<i>The Undistributed payroll account is charged with any type of payment from the SCO File that does not have a matching record in the EM Table. All charges in this account must be distributed manually.</i>
UNDISTRIBUTE		<b>Code the Undistributed Payroll account:</b>
D		
INDEX	4	<b>Enter the Index Code for the Undistributed Payroll account.</b>
PCA	5	<b>Enter the PCA for the Undistributed Payroll account.</b>
<b><u>Variance Payroll Accounts:</u></b>		<i>Variance Payroll accounts are charged with the amounts contained in the SCO File. These accounts are then credited with the amounts distributed by the labor distribution process. Therefore, any balance remaining in these accounts (if not zero) after the labor distribution process is completed represents a difference between what the SCO has disbursed and what CALSTARS has calculated. If any amount exists in any of these accounts, the cause must be found and corrective action taken <u>prior to further processing</u>.</i>
VARIANCE		<b>Code the Variance (Gross Pay) Payroll account:</b>
INDEX	4	<b>Enter the Index Code for the Variance (Gross Pay) account.</b>
PCA	5	<b>Enter the PCA for the Variance (Gross Pay) account.</b>
OASDI		<b>Code the OASDI Variance Payroll account:</b>
INDEX	4	<b>Enter the Index Code for the OASDI variance account.</b>
PCA	5	<b>Enter the PCA for the OASDI variance account.</b>
OD	3	<b>Enter the Object Detail specified in the Uniform Codes Manual.</b>
AO	2	<i>(Optional)</i> <b>Enter the Agency Object for the OASDI variance account.</b>
PCNT	6	Leave blank, not used in Actuals Costing.
REG	1	Leave blank, not used in Actuals Costing.
OT	1	Leave blank, not used in Actuals Costing.
SD	1	Leave blank, not used in Actuals Costing.
SDOT	1	Leave blank, not used in Actuals Costing.

EXHIBIT VI-2-1 (CONTINUED)  
LABOR DISTRIBUTION CONTROL TABLE CODING INSTRUCTIONS

Data Element	Length	Contents
RETIREMENT		See OASDI coding instructions.
HEALTH		See OASDI coding instructions.
DENTAL		See OASDI coding instructions.
LIFE		See OASDI coding instructions.
VISION		See OASDI coding instructions.
MEDICARE		See OASDI coding instructions.
OTHER		See OASDI coding instructions.
<b>Indicators:</b> These indicators must be coded to specify what labor distribution process features and methods will be used for recording labor costs in CALSTARS.		
DIST METHOD	1	Enter code A to specify 'Actuals' Costing is used.
STAFF BENEFITS	1	Enter code A to specify 'Actuals' Costing for staff benefits.
STATISTICS	1	<p>Enter a code to specify the types of statistics transactions to be generated:</p> <p><b>B</b> - Generate <u>both</u> SCO and timesheet statistics</p> <p><b>S</b> - Generate <u>only</u> SCO statistics</p> <p><b>T</b> - Generate <u>only</u> timesheet statistics</p> <p><b>N</b> - Do not generate statistics</p> <p><u>SCO statistics</u> reflect the proportional distribution of the hours reported by the SCO based upon the distribution of the hours on the timesheet.</p> <p><u>Timesheet statistics</u> reflect the actual hours recorded on the timesheet. The accounting classifications on the timesheet are used for both sets of statistics transactions.</p> <p><b>NOTE:</b> If timesheets are not used, only SCO statistics may be produced. These statistics contain the Home Base accounting classification elements from the EM Table.</p>
OT CODING	1	<p>Enter a code to specify if overtime is being coded uniquely from regular time on the timesheet:</p> <p><b>N</b> - No - Timesheets are not used, <u>or</u> if timesheets are used, overtime is not coded uniquely from regular time</p> <p><b>Y</b> - Yes - Timesheets are used <u>and</u> overtime is coded uniquely from regular time.</p>
AVG HOURLY RATE	1	Leave blank, not used in Actuals Costing.
POSITION CODING	1	<p>Enter the code to specify if Position Number is in the key of the EM Table (when Position Number is part of the EM Table key, unique EM Table records must be established for each position number an employee works in, including split position numbers, unless the employee is part of a group):</p> <p><b>Y</b> - Yes, Position Number is in the key of the EM Table.</p> <p><b>N</b> - No, Position Number is not in the key of the EM Table.</p>
<b>Screen 2:</b> <b>Add-Ons:</b>		
Advanced option for Actuals. See Chapter VI-7, Other Labor Costing Options, for more information.		